

<p><b>BOARD OF ASSESSMENT APPEALS, STATE OF COLORADO</b> 1313 Sherman Street, Room 315 Denver, Colorado 80203</p> <hr/> <p>Petitioner:</p> <p><b>AMY NGUYEN AND BINH DANG,</b></p> <p>v.</p> <p>Respondent:</p> <p><b>ADAMS COUNTY BOARD OF EQUALIZATION.</b></p>	<p><b>Docket No.: 65862</b></p>
<p><b>ORDER</b></p>	

**THIS MATTER** was heard by the Board of Assessment Appeals on November 16, 2015, Diane M. DeVries and MaryKay Kelley presiding. Amy Nguyen appeared pro se for Petitioners. Respondent was represented by Kerri A. Booth, Esq. Petitioners are protesting the 2015 actual value of the subject property.

Subject property is described as follows:

**11741 Kearney Way, Thornton, Colorado  
Adams County Schedule No. R0146601**

The subject property is a 2,142 square foot two story residence with basement and garage. It was built in 2005 in the Skylake Ranch Subdivision on a 6,018 square foot site.

Respondent assigned an actual value of \$269,124 for tax year 2015. Petitioners are requesting a value of \$240,000.

Ms. Nyugen presented three comparable sales secured from Adams County's web site. All are two-story elevations within her research area of Thornton zip codes (she was unsure if any were within the subject's subdivision). Sale One (\$208,300) is disqualified because of its post-base period transaction date on September 17, 2014 (sales occurring after the conclusion of the applicable base period, here, after June 30, 2014, are disallowed per statute). Sale Two sold for \$240,000 and Sale Three for \$245,000. Petitioners' requested value of \$240,000 is based on these sale prices.

Respondent's witness, Katherine L. Parson Cordova, Certified Residential Appraiser for the Adams County Assessor's Office, presented three comparable sales. All located in the subject subdivision, they range in size from 2,142 to 2,213 square feet and in sale price from \$269,000 to \$308,500. After adjustments for time, basement size, and garage size, adjusted sale prices range from \$283,421 to \$300,328. While no value conclusion was provided, the mass-appraised value was considered to be supported.

Ms. Cordova discussed Petitioners' comparable sales. Sale One was disqualified as it occurred outside the statutory base period. Sale Two was a "short sale", a transaction suggesting seller duress and not an arm's length transaction. Sale Three was located in another subdivision and not superior to sales within Skylake Ranch Subdivision offered by Respondent's appraiser.

Petitioners presented insufficient probative evidence and testimony to prove that the subject property was incorrectly valued for tax year 2015.

The Board understands Petitioners' contention that the assigned value is too high. However, the Assessor is bound by statute to compare the subject property to comparable sales of like properties. The Board finds that Petitioners' comparable sales are inferior to those presented by Respondent: Sale One is disqualified because it sold post-base period; Sale Two is a short sale suggesting duress; and Sale Three is located in another subdivision (same-subdivision sales typically share the same builder, same construction quality, similar exterior look and appeal, similar interior features). The Board finds that Petitioners have not met their burden of proof.

### **ORDER:**

The petition is denied.

### **APPEAL:**

If the decision of the Board is against Petitioner, Petitioner may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

If the decision of the Board is against Respondent, Respondent, upon the recommendation of the Board that it either is a matter of statewide concern or has resulted in a significant decrease in the total valuation of the respondent county, may petition the Court of Appeals for judicial review according to the Colorado appellate rules and the provisions of Section 24-4-106(11), C.R.S. (commenced by the filing of a notice of appeal with the Court of Appeals within forty-nine days after the date of the service of the final order entered).

In addition, if the decision of the Board is against Respondent, Respondent may petition the Court of Appeals for judicial review of alleged procedural errors or errors of law within thirty days

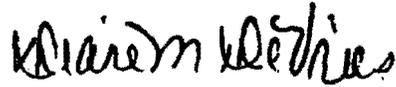
of such decision when Respondent alleges procedural errors or errors of law by the Board.

If the Board does not recommend its decision to be a matter of statewide concern or to have resulted in a significant decrease in the total valuation of the respondent county, Respondent may petition the Court of Appeals for judicial review of such questions within thirty days of such decision.

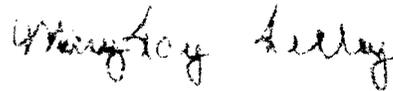
Section 39-8-108(2), C.R.S.

**DATED and MAILED** this 3rd day of December, 2015.

**BOARD OF ASSESSMENT APPEALS**

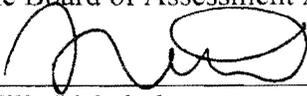


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Diane M. DeVries



\_\_\_\_\_  
MaryKay Kelley

I hereby certify that this is a true and correct copy of the decision of the Board of Assessment Appeals.



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Milla Lishchuk

